

Study Items Assigned to the Revenue and Taxation Interim Committee from 2009 General Session H.J.R. 21, "Master Study Resolution"

145. Caffeine Taxation and Policy (Frank)

To study a tax on products containing caffeine, which is responsible for a number of serious disorders and diseases.

146. Charitable Organizations (Waddoups)

To study whether the definition of "Charitable Organization" should be changed, for purposes of receiving a property tax exemption, to include a HUD investor or organization.

147. Delinquent Tax Penalties (Froerer)

To study interest rates and penalties imposed on delinquent property taxes.

148. Dual Rate Return (Duckworth)

To study whether to add a dual rate option to the state tax return.

149. Earned Income Tax Credit (H.B. 133) (King)

To study whether to enact a refundable earned income tax credit.

150. Escaped Property Taxes and Errors (Stephenson)

To study whether the state should equalize the treatment of escaped property taxes and errors.

151. Greenbelt Rollback (H.B. 193) (Menlove)

To study whether rollback taxes should be imposed when property in agricultural use is donated to a nonprofit entity and then removed from agricultural use.

153. Mining Tax Exemption Repeal (H.B. 255) (Watkins)

To study the repeal of a sales and use tax exemption for certain machinery, equipment, or parts related to mining.

154. Property Tax Assessment (H.B. 363) (Hansen)

To study the assessment of property taxes on the purchase price.

155. Property Tax Exemption for Water-related Property (H.J.R. 6) (Painter)

To study whether to exempt water treatment plants, and other property associated with water-related infrastructure facilities, from property taxes.

156. Property Tax on Intangible Property (Valentine)

To study Utah Constitution provisions regarding imposition of a property tax on intangible property.

157. RAP and ZAP Taxes (Allen)

To study whether RAP or ZAP taxes be restructured to reflect overall attendance, and whether vouchers to event performances, on a space-available basis, should be required of RAP or ZAP agencies.

158. Residential Exemption (2nd Sub. H.B. 246) (Froerer/Kiser)

To study modifications to residential exemptions from property tax.

159. Sales Tax Exemptions (Moss)

To study a sales tax exemption on ski resort equipment, arcade games, and sales of fuel to private planes.

160. School Funding Modifications (H.B. 199) (Harper)

To study the statewide equalization of property taxes.

161. Tanning Facilities Tax for Cancer Education Fund (H.B. 419) (Ray)

To study the creation of a melanoma cancer research and education fund that would be funded by a tax on tanning facilities.

162. Tax Credit for Contributions Generating Federal Matching Funds (S.B. 130) (McCoy/Senate Revenue and Taxation)

To study whether to offer a state individual income tax credit for contributions that involve matching federal government grants.

163. Tax Credits and the Sales and Use Tax Act (H.B. 415) (Harper)

To study whether to limit claiming, carrying forward, or carrying back certain tax credits and the value of tax credits.

164. Tax Impact (Hutchings)

To study the impact of the flat tax and the removal of deductions on fixed income families.

165. Taxes on Small Businesses (Buttars)

To study the tax burden on small businesses, including the tax on personal property.

166. Tourism, Recreation, Cultural, Convention, and Airport Facilities Tax (Frank)

To study the repeal of the Tourism, Recreation, Cultural, Convention, and Airport Facilities tax.

167. Transaction Tax (Valentine)

To study the desirability of a constitutional prohibition on a transaction tax.